

Message Text

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PAGE 01 USUN N 02827 072321Z
ACTION SS-25

INFO OCT-01 ISO-00 SSO-00 /026 W
-----056433 072323Z /20
P 072320Z JUL 78
FM USMISSION USUN NEW YORK
TO SECSTATE WASHDC PRIORITY 2469

C O N F I D E N T I A L USUN NEW YORK 02827

EXDIS

E.O.11652: GDS
TAGS: UN, AORG
SUBJECT: UN ADMINISTRATION: TAXATION OF LUMP-SUM
SETTLEMENTS

REF: STATE 171015

1. WE BELIEVE THAT BEST COURSE WILL BE FOR AMB LEONARD
TO CALL ON SYG ON LATTER'S RETURN TO HIS OFFICE 11
OR 12 JULY TO REITERATE US VIEW THAT REIMBURSEMENTS
SHOULD CEASE IMMEDIATELY. POSSIBILITY OF SEEKING
SUY'S RETURN SHOULD BE KEPT IN MIND.

2. IT WOULD BE HELPFUL FOR LEONARD TO HAVE READY TO
HAND TO WALDHEIM, SHOULD THAT APPEAR DESIRABLE WHEN
THEY MEET, A NOTE STATING THE US POSITION. WOULD
THEREFORE APPRECIATE DEPARTMENT'S CONCURRENCE IN A
NOTE ALONG THE FOLLOWING LINES BEGIN QUOTE THE
UNITED STATES MISSION TO THE UNITED NATIONS WISHES
TO CONFIRM TO THE SECRETARY-GENERAL OF THE
UNITED NATIONS THAT THE UNITED STATES GOVERNMENT
SHARES THE VIEW OF THE LEGAL COUNSEL OF THE
UNITED NATIONS THAT THERE IS NO LEGAL BASIS FOR
REIMBURSING NATIONAL TAXES ON ONE-THIRD LUMP SUM
PENSION PAYMENTS FROM THE TAX EQUALIZATION FUND,
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AND THAT, AS A CONSEQUENCE, THE PRACTICE OF
REIMBURSEMENT OF SUCH TAXES SHOULD STOP IMMEDIATELY
AS OF THIS DATE. END QUOTE.

3. WE BELIEVE THAT PARAGRAPH 2 RECOMMENDATION IS
CONSISTENT WITH USG VIEWS ON THE SUBSTANCE OF
THE QUESTION ALTHOUGH WE ARE COGNIZANT THAT OUR

DEMARCHE TRANSFORMS THE USG FROM PASSIVE RESPONDENT
TO A UN REQUEST FOR A LEGAL OPINION INTO AN ACTIVE
ADVOCATE OF SPECIFIC UN ACTION.

4. WE SHOULD BE PREPARED FOR REACTION FROM SENIOR
US NATIONALS IN THE SECRETARIAT. LEONARD

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NNN

Message Attributes

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